



September 8, 2011

eFiling Begins in Tax Court

The Clerk of Superior Court will accept post-initiation electronic filings in the tax case type **beginning September 29, 2011**. As the principle office of the Tax Court in Arizona, the Superior Court in Maricopa County receives approximately 2,600 tax cases each year.

There are two types of tax cases heard in tax court: residential properties valued under \$1 million are assigned an "ST" case designation and residential properties valued over \$1 million, commercial property and all other tax appeals, such as employment tax and sales tax, are assigned a "TX" case designation. **eFiling will apply only to the TX cases at this time**; all documents in ST cases must be filed on paper.

eFiling through the Clerk's eFiling Online system will be available statewide for parties and attorneys filing county- and state-level challenges and appeals in the Tax Court. Those registered with the Clerk's eFiling Online system for criminal or family court filings or for civil court filings before AZTurboCourt became mandatory for attorneys can use their existing eFiling Online username and password to eFile in Tax Court on TX cases.

To register with the Clerk's eFiling Online system, go to the Clerk's website at <http://clerkofcourt.maricopa.gov/efiling/default.asp>, select the link from "Maricopa County eFiling Online" and follow the instructions at the link titled "Not Registered Yet?". Training materials, eFiling Guidelines and technical support information are available online.

Tax Court cases must be initiated on paper. Once the case has been initiated and assigned a TX case number, subsequent filings can be submitted electronically through the Clerk's eFiling Online website. The Tax Court judge has discretion to make eFiling mandatory in cases with the TX designation or to entertain a motion to make eFiling mandatory in a TX case. eFiling will be available to participating government agencies, including the Attorney General, County Attorneys, County Treasurers, Assessors and Boards of Supervisors.

The attorney of record and parties can add and view TX cases in the Electronic Court Record Online (ECR Online). Documents are available to view in ECR Online whether scanned from paper or filed-in originally in electronic format.

Note: attorneys must eFile post-initiation documents in general civil cases through AZTurboCourt. The registration information (account) in AZTurboCourt is not linked in any way to the Clerk's eFiling Online system. To eFile in case types other than general civil (e.g. criminal, family, TX tax cases) a separate registration must be established with the Clerk's eFiling Online system; any account changes (address, email, law firm association) must be updated separately in both AZTurboCourt and eFiling Online. In addition to updating eFiling accounts, attorneys must continue to update their contact information directly with the Clerk's Office pursuant to Civil Rule 5.1(b) and Supreme Court Administrative Order 2009-43. Contact information can be submitted online at http://www.clerkofcourt.maricopa.gov/address_change_form.asp. Updating the attorney's email address in this way is required for the electronic delivery of minute entries.